

Oct-14-02 03:14pm From-NEW YORK STOCK EXCHANGE
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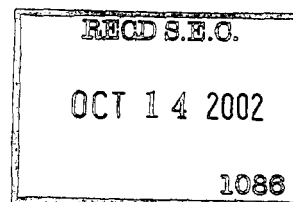
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October 14, 2002

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, County of San Diego, California, \$100,000,000 County of San Diego Taxable Pension Obligation Bonds Series 2002C (Public Income Notes (PINES)) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 14, 2002. Tentative listing date - October 15, 2002.

Sincerely,

Paras Chadda

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**THOMSON
FINANCIAL**